



September 8, 2006

MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: Nina E. Olson /s/
National Taxpayer Advocate

SUBJECT: Guidance on Private Debt Collection
Cases and New Designation of Criteria 9 Cases

The IRS's Private Debt Collection (PDC) initiative has now begun in earnest with the assignment of accounts to private collectors. On September 7, 2006, the IRS transferred approximately 11,500 balance due accounts to three Private Collection Agencies (PCAs). During the week of September 11–15, 2006, taxpayers will begin to receive notices from the IRS advising them that their account has been assigned to one of these agencies. Within 10 days of receiving the notice from the IRS, the PCAs will send out their own initial contact letters. In both of these letters, taxpayers will be provided information on how to contact the Taxpayer Advocate Service and the Low Income Taxpayer Clinics. These letters will include our 1-877-ASK-TAS1 phone number. As early as September 15, 2006, private collectors will begin making calls to taxpayers.

We should expect to receive calls from taxpayers at any point after taxpayers begin receiving the IRS notices informing them that their accounts have been assigned. It is important that we understand the confusion and concern that many taxpayers will experience when they receive the IRS assignment notices followed by the private collection letters and phone calls. We need to be responsive to these concerns. As I stated at the TAS Symposium, if a taxpayer comes to TAS for assistance on an account that has been assigned to a PCA and does not meet criteria 1-8, they will be taken into TAS as a criteria 9 case. I have determined that compelling public policy warrants assistance to this group of taxpayers. On the other hand, we expect that many of these taxpayers will have the same types of problems as do the taxpayers in our regular inventory of cases. These cases can, and should, be placed in criteria 1-8, as appropriate.

We have developed a special Case Code -- PC -- to identify private collection agency cases on TAMIS. It is extremely important to input this code on each and every one of these cases. Use of the code will provide TAS with data to track these cases and assist us in measuring the impact of this program. It is also extremely important that you document your files with any information that will help us assess the impact of this initiative.

We have finalized additional procedures for PCA cases which are attached to this memo. We are also planning additional training on this subject for the first quarter of the next fiscal year. In the meantime, look for additional information about this issue on the PDC pages of the TAS website.

Thank you, as always, for your dedication and excellent work on behalf of U.S. taxpayers.

Attachments:

TAS Procedures For Working Private Debt Collection Cases

Attachment 1: Additional Qs & As to assist in answering taxpayer questions

Attachment 2: Complaint Activity Report

Attachment 1**Additional Qs & As to assist in answering taxpayer questions:**

Q1: Is the Private Collection Agency one of the IRS contractors?

A1: The IRS has awarded contracts to three Private Collection Agencies – The CBE Group, Inc., Pioneer Credit Recovery, Inc., and Linebarger Groggan Blair & Sampson LLP. The letter you received from the IRS shows which Private Collection Agency (PCA) that has been assigned your case. Within ten days of receiving this letter, you will receive a letter directly from this collection agency.

The PCA will attempt to collect full payment of the balance due. If you are unable to immediately full pay the balance due, the PCA will work with you to set up an installment agreement. This may require that you provide the PCA with financial information.

The PCA cannot take any enforcement action against you to collect the debt.

The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers with unresolved tax problems who are experiencing economic harm, who believe that an IRS system or procedure is not working as it should or who believe that they have been treated unfairly by the IRS or the PCA.

Q2: What should I do if the PCA is not an IRS contractor?

A2: Do not communicate further with this person. You should immediately contact the Treasury Inspector General for Tax Administration at 1-800-366-4484.

Q3: Does the IRS have the legal authority to send my account to a PCA?

A3: The American Jobs Creation Act allows the IRS to contract with PCAs to help collect federal tax debts.

Q4: What types of actions will the PCA take?

A4: The PCA will attempt to collect full payment of the balance due. If you are unable to immediately full pay the balance due, the PCA will work with you to set up an installment agreement. This may require that you provide the PCA with financial information.

The PCA cannot take any enforcement action against you to collect the debt.

Q5: What can I do if I am unable to pay anything at this time?

A5: If you cannot afford to pay anything now, then the IRS will recall the account from the PCA and also stop collection for a period of time. You will need to provide financial information to the IRS so that the IRS can verify that you cannot afford to pay. The Taxpayer Advocate Service can help you with this.

The Taxpayer Advocate Service is an independent organization within the IRS whose employees assist taxpayers with unresolved tax problems who are experiencing economic harm, who believe that an IRS system or procedure is not working as it should or who believe that they have been treated unfairly by the IRS or the PCA.

[Note: Refer to the CNC section in the **PCA Policy and Procedure Guide and the Referral Unit Policy and Procedure Guide for specific actions that the PCAs and Referral Unit will take on CNC cases.)**

Q6: What should I do if I do not want to work with the PCA?

A6: You should tell the PCA orally that you do not want to work with the PCA. The PCA must not contact you or take any action regarding your account for 30 days, during which time you should notify the PCA in writing that you do not want to work with the PCA to resolve your account. Once you have notified the PCA in writing, the IRS will recall your account and work with you to resolve your balance due. IRS can take enforcement action to attempt to collect the balance due. If you do not notify the PCA in writing, after 30 days the PCA will again contact you to make payment arrangements.

Q7: Can the PCA take enforcement action?

A7: PCAs cannot take any type of enforcement action against you to collect the debt.

Q8: Can my power of attorney contact the PCA to resolve my account?

A8: Yes. Your power of attorney has the same authority to work with the PCAs as the power of attorney has with the IRS. Your power of attorney may need to submit a copy of Form 2848 or Form 8821 to the PCA.

Q9: Do I send my payment directly to the PCA?

A9: All payments should be sent to the IRS address provided by the PCA. Make your check payable to "United States Treasury" and attach the payment coupon provided by the PCA. You should put your Taxpayer Identification Number on the check.

Q10: Does the PCA receive a portion of my payment?

A10: No. Your entire payment will be applied to your account. The PCA can receive up to 25% of the dollar amount that the PCA collects, but this does not reduce the amount applied to your account.

Q11: Are there additional fees or extra charges associated with entering into an installment agreement with the PCA?

A11: No. A \$43 user fee is charged when you enter into an installment agreement, whether you work through the IRS or the PCA.

Q12: Are the penalty and interest rates the same for an account assigned to the PCA vs. the IRS?

A12: Yes.

Q13: What tax information of mine will be sent to the PCA?

A13: The IRS transmits the payoff figures and the tax year involved along with your name, address and taxpayer identification number to the PCA.

Q14: If I receive a telephone call from someone alleging to be a PCA employee, how can I ensure it's not an identity theft scheme?

A14: The PCA employee will identify himself or herself by name and the company he or she works for and will provide a unique identifying number. The PCA employee should state that he or she is collecting an IRS debt. You should make a note of this information for your records. You may also contact the IRS Referral Unit to confirm the employee's identity.

Q15: What safeguards are in place to prevent identity theft?

A15: PCA employees are subject to the same background investigation as IRS employees and any undesirable information that is revealed during these investigations will result in the employee being ineligible to perform work on the IRS contract.

[Note: Refer to the procedures outlined on page 7 of "TAS Procedures for Working Private Debt Collection Cases" and explain these procedures to the taxpayer.]

Q16: Is there any recourse if my tax information is misused or improperly disclosed?

A16: If a PCA employee makes an unauthorized disclosure, actions may include possible criminal penalties (e.g., a felony conviction for willful unauthorized disclosure). A civil cause of action may also be made against the employee. If you believe an unauthorized disclosure has occurred, you should contact the Treasury Inspector General For Tax Administration at 1-800-366-4484.

Q17: Can the PCA contact my employer or bank?

A17: Communications concerning the taxpayer's debt to persons other than the taxpayer or taxpayer's designated representative are prohibited unless requested by the taxpayer and pre-approved by the IRS.

COMPLAINT ACTIVITY REPORT

PCA name: <i>Name of Employee that is the subject of the complaint</i>							
Source of complaint: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Taxpayer representative <input type="checkbox"/> IRS employee <input type="checkbox"/> Other _____							
Date complaint received: _____ <input type="checkbox"/> Written <input type="checkbox"/> Verbal							
Recipient of complaint/form received: <input type="checkbox"/> PCA <input type="checkbox"/> IRS <input type="checkbox"/> Other _____ <input type="checkbox"/> Written <input type="checkbox"/> Verbal <input type="checkbox"/> Other _____							
Taxpayer name: _____							
Taxpayer TIN: _____							
Address: _____							
Phone number: _____							
If different from the Taxpayer: Complainant's Name: _____ Complainant's Address: _____ Complainant's Phone Number: _____							
Allegation made in complaint: 							
Information furnished to COTR (check all applicable): <table border="0"><tr><td><input type="checkbox"/> Letter received</td><td><input type="checkbox"/> Notes of conversation</td></tr><tr><td><input type="checkbox"/> FAX received</td><td><input type="checkbox"/> Case Activity Report</td></tr><tr><td><input type="checkbox"/> Other</td><td></td></tr></table>		<input type="checkbox"/> Letter received	<input type="checkbox"/> Notes of conversation	<input type="checkbox"/> FAX received	<input type="checkbox"/> Case Activity Report	<input type="checkbox"/> Other	
<input type="checkbox"/> Letter received	<input type="checkbox"/> Notes of conversation						
<input type="checkbox"/> FAX received	<input type="checkbox"/> Case Activity Report						
<input type="checkbox"/> Other							
PCA actions taken to address/resolve complaint: 							
Corrective actions proposed by PCA to prevent future complaints. Attach copy of Management Plan, if applicable. 							
Signature: _____	Position: _____						
PCA Office: _____	Date: _____						

Attachment 3

TAS Procedures for Working Private Debt Collection Cases

Background

Beginning September 7, 2006, the IRS will begin assigning cases to Private Collection Agencies (PCA) to help collect federal tax debts. Three PCAs have been awarded contracts. The names, addresses and phone numbers for the 3 PCAs are:

PCA #1 Pioneer Credit Recovery, Inc
P.O. Box 50
Perry, NY 14530
1-866-394-4511

PCA #2 Linebarger Goggan Blair & Sampson, LLP (LGBS,LLP)
P.O. Box 17668
Austin, TX 78760-7668
1-877-264-1650

PCA #3 The CBE Group Inc
P.O. Box 1800
Waterloo, IA 50704-1800
1-877-272-9923

Note: The number shown above for each PCA will be the number used on IDRS to identify the PCA where the case is assigned. For example, PCA #1 will always be used to identify Pioneer Credit Recovery, Inc.

PCAs will be assigned individual taxpayer accounts in status 24 or status 53 with cc 39, 03 or 12. The initial release of cases will be for a single tax period with a balance due of \$25,000 or less. The criteria will change with future releases scheduled in 2007.

The PCAs follow the procedures in the [PCA Policy and Procedure Guide](#).

IRS Referral Units

The IRS has created 2 Referral Units (RU) that will provide support to the PCAs. The 2 Referral Units are located at the Philadelphia Campus and the Kansas City Campus. Each RU is staffed with approximately 18-20 Contact Representatives. These employees follow the procedures in the [Referral Unit \(RU\) Policy and Procedure Guide](#) which references IRM 5.19. Basically these employees have the same authorities as an Automated Collection System (ACS) employee.

The workload distribution to each of the RUs is by state and is reflected in the following table:

Kansas City	Philadelphia
Alaska	Alabama
Arizona	Connecticut
Arkansas	Delaware
California	District of Columbia
Colorado	Florida
Hawaii	Georgia
Idaho	Indiana
Illinois	Kentucky
Iowa	Maine
Kansas	Maryland
Louisiana	Massachusetts
Minnesota	Michigan
Mississippi	New Hampshire
Missouri	New Jersey
Montana	New York
Nebraska	North Carolina
Nevada	Ohio
New Mexico	Pennsylvania
North Dakota	Rhode Island
Oklahoma	South Carolina
Oregon	Tennessee
South Dakota	Vermont
Texas	Virginia
Utah	West Virginia
Washington	Wisconsin
Wyoming	

Each case assigned to a PCA will have an IDRS control that reflects both the PCA and RU responsible for that case. The unit control base for a case assigned to the Kansas City campus is 0969500000. The unit control base for a case assigned to the Philadelphia campus is 0569500000.

The addresses for the 2 Referral Units are:

Philadelphia Referral Unit
PO Box 411
Philadelphia, PA 19020

Kansas City Referral Unit
PO Box 219426
Kansas City, MO 64121-9426

The toll free telephone number for both units is 1-866-805-0024.

Contracting Officer Technical Representatives (COTR)

The COTR is an IRS employee who manages the contracts between the IRS and the PCAs. The COTR will be the OAR Liaison for PCA cases that are referred to TAS.

A primary COTR and a back-up COTR have been assigned to each PCA. The assignments are as follows:

PCA #1 – Pioneer Credit Recovery, Inc.

Primary COTR: Karen Anderson
Phone #: 631-654-6598
Fax # 631-687-3870
Mailing address: 1040 Waverly Ave
Stop 602
Holtsville, NY 11742

Back-up COTR – Paul Neilson

PCA #2 – Linebarger Goggan Blair & Sampson, LLP

Primary COTR: Paul Neilson
Phone #: 603-433-0587
Fax #: 603-433-0780
Mailing address: 195 Commerce Way, Suite B
Portsmouth, NH 03801

Back-up COTR: Bernadette Novotny

PCA #3 – The CBE Group, Inc

Primary COTR: Bernadette Novotny
Phone #: 303-446-1767
Fax #: 303-446-1010
Mailing Address: MS 5900
600 17th Street
Denver, CO 80202

Back-up COTR: Karen Anderson

Identifying a PCA Case on IDRS

When an account is assigned to a PCA, a TC 971 AC 054 will appear on each IDRS module. However, at this time, the status on IDRS will not change when a case is assigned to a PCA. Future enhancements will allow for PCA cases to reflect a status 28. In addition, a control base will be established on each account that will identify the PCA and RU where the account is assigned.

An example of a control base that would reflect an account being assigned to the Kansas City Referral Unit and CBE Group Inc., would appear on IDRS as follows:

C#	STATUS	ACT-DT	ACTION-EMP	ACTIVITY	RCVD-DT	ASSIGN-TO	CAT	ORG	F	S
01	M	08102006	0569925976	PCA#3	08102006	0969500000	CCO1			

An example of a control base that would reflect an account being assigned to the Philadelphia Referral Unit and CBE Group Inc., would appear on IDRS as follows:

C#	STATUS	ACT-DT	ACTION-EMP	ACTIVITY	RCVD-DT	ASSIGN-TO	CAT	ORG	F	S
01	M	08102006	0569925976	PCA#3	08102006	0569500000	CCO1			

Notices and Letters Sent to taxpayers

When an account is assigned to a PCA, the IRS will send Letter 3998C to the taxpayer to advise the taxpayer of the assignment. This letter will include the name and phone number of the PCA along with the telephone number for the IRS Referral Unit. Included with this letter is Publication 4518 "What You Can Expect When the IRS Assigns Your Account to a Private Collection Agency". This letter and publication provides the taxpayer with information about the Taxpayer Advocate Service (TAS) and Low Income Taxpayer Clinics (LITC) and includes the 1-877-ASK-TAS1 phone number.

Within 10 days of receiving the letter from the IRS, the taxpayer will receive an initial contact letter from the PCA where his or her account has been assigned. This letter will also provide information about TAS and LITC and includes the 1-877-ASK-TAS1 phone number.

Each PCA has developed letters it will use when contacting taxpayers. The IRS will approve all letters prior to use by the PCAs. When dealing with a taxpayer assigned to a PCA, the taxpayer may reference these letters. Examples of the content of these letters include:

- ❖ Acknowledgement of a PCA installment agreement

- ❖ Installment agreement default letter
- ❖ Contact letter
- ❖ Letter advising the taxpayer that the taxpayer's account is being recalled by the IRS.
- ❖ Letter advising the taxpayer that the taxpayer's payment has not been received

PCA letters will also include a payment coupon. Taxpayers will be advised to include this coupon when mailing a payment to the designated IRS mailing address. The designated IRS mailing address for payments is:

Internal Revenue Service
Kansas City, Missouri 64999-0010I

At this time, copies of the final letters are not available.

Telephone Contacts with PCA Taxpayers by Local Offices

Although it is anticipated that the majority of the calls from taxpayers receiving the initial notice from the IRS and the initial letter from the PCA will come into the 1-877-ASK-TAS1 phone number, calls may also be received in local TAS offices. Attachment #1 includes a list of questions taxpayers may ask and responses to these questions.

At anytime during the conversation with the taxpayer, if the taxpayer requests TAS assistance or the case meets TAS criteria 1-8, the case will be accepted by TAS and input onto TAMIS.

Taxpayers may also call to verify that the PCA is an IRS contractor. The response to this question is included in the Q&As. After responding to the taxpayer, ask the taxpayer the following question:

Is there anything that TAS can assist you with at this time?

If the response is "no" and the taxpayer indicates that he or she will work with the PCA, advise the taxpayer that he or she can request TAS assistance at any time while dealing with the PCA.

If the response is "yes", the case will become a TAS case and is loaded onto TAMIS.

Form 911s from PCAs

The PCA Policy and Procedure Guide provides instructions to PCA employees on identifying cases that meet TAS criteria and preparing Form 911. PCA employees will fax completed Forms 911 to their assigned COTR. The COTR

will be responsible for inputting an electronic 911 through Desktop Integration (DI). Detailed procedures are included in Section 15 of the PCA Policy and Procedure Guide. Cases loaded into DI by the COTR will generate a TAS case at the Philadelphia Campus since the COTRs are assigned to Org Code 28 for DI purposes.

TAMIS Coding

The procedures for coding a PCA case on TAMIS are the same as coding any other case with the following exception:

On Screen 5, enter “PC” in the Special Case Code field.

It is extremely important that this special case code is input on each of these cases. Use of this code will provide TAS with data to track the impact of the Private Debt Collection program.

When determining criteria, first determine if the case meets criteria 1-8, and code accordingly. Use criteria 9 if criteria 1-8 are not applicable. The NTA has determined compelling public policy warrants assistance to this group of taxpayers.

Determining where the TAS case will be worked

When deciding where a PCA case will be worked in TAS, first apply the transfer criteria. If the transfer criteria are not met, the case will be transferred to the TAS office in the state where the taxpayer resides.

These cases will be eligible for inventory balancing.

Working a PCA Case

Taxpayers with accounts assigned to the PCA will have tax account problems similar to any taxpayer that comes to TAS for assistance. The major difference is that TAS will have to work through the COTR to resolve the taxpayer problems. In addition, taxpayers may come to TAS with complaints about dealing with the PCAs or choose not to work with the PCA.

The PCA Policy and Procedure Guide and the RU Policy and Procedure Guide provide procedures on the types of actions that the PCA and Referral Unit will take on these cases. Refer to these documents when determining what actions to take while working your TAS case.

Taxpayer Complaints

When a taxpayer has a complaint about a PCA employee, advise the taxpayer he or she can send a letter directly to the COTR or that TAS can complete a Complaint Activity Report to report the complaint on the taxpayer's behalf. A completed Complaint Activity Report must be faxed to the primary COTR assigned to the applicable PCA. See attachment 2 for the Complaint Form (draft). It is extremely important that these complaints get reported to the COTR. The COTR will investigate the complaint. Continue to assist the taxpayer in resolving the tax issue.

Taxpayer Chooses not to work with the PCA

If the taxpayer chooses not to work with the PCA, he or she must submit the request in writing and the request must be forwarded to the RU. Once the written request is received, the case will be recalled from the PCA and assigned to ACS. The RU will input a TC 972 AC 054 when recalling an account. The RU will input a STAUP 2200 to bring the case into ACS. Since the case is now back in ACS inventory, the taxpayer may be subject to collection activity. If the case is being worked by TAS, ensure a hold on collection activity is properly requested by contacting ACS. Continue to work with the taxpayer to resolve their tax issue.

Congressional Correspondence

Procedures for working congressional correspondence received in a TAS office on a PCA case remain the same as working congressional correspondence on any other issue.

Operation Assistance Requests (OARs) and the Service Level Agreement (SLA)

The SLA is being negotiated at this time but there is a verbal agreement with SB/SE that the OARs will be handled in the following manner:

Initial Receipt of Case – Cases received in TAS generated from the COTR do not require an OAR be sent to the COTR to advise the PCA to suspend all collection action. A case input by the COTR can be identified on TAMIS Taxpayer Screen 4 by the initiator's Operating Division (OD) function as SB/SE, the OD location as SCCO and one of the three COTRs' names as the initiator. There should also be a special case code (PC) on screen 5 of TAMIS. Procedures in the PCA Policy and Procedure Guide advise the PCA to suspend collection action when submitting a Form 911 to the COTR until notification is received from the IRS to begin collection activity.

If the case receipt is from any other source, i.e. an intake advocate on the 1-877-ASK-TAS1 line, an IRS RU employee, congressional correspondence, from an ACS employee, etc., complete an OAR and send it to the COTR to

advise the PCA to suspend collection action until it receives further instructions from the IRS.

OARs for Case Resolution – The issuance of an OAR and where the OAR will be sent depends on the type of action required. If the action needed is outside the authority of the RU employee, the PCA employee or the COTR, the OAR should be forwarded to the appropriate IRS operating division. An additional OAR will be needed to advise the COTR of the outcome of the IRS's actions. Examples of these types of actions include a Substitute for Return (SFR) adjustment, processing an amended return, an Offer in Compromise (OIC) issue, or a scrambled Social Security Number (SSN).

If the action needed is within the authority of the RU, COTR or PCA employee, prepare the OAR and forward it to the applicable COTR. The COTR will coordinate any discussions between TAS and the PCA. The COTR will also provide the name and phone number of an RU employee if the OAR is going to be worked by the RU. Examples of actions that can be taken by the RU include currently not collectible determinations, installment agreements, penalty abatements and credit transfers. Use the RU Policy and Procedure Guide when making a determination on whether or not the RU has the authority to take an action. Examples of an action that can be taken by the PCA include entering into a 36-month installment agreement, providing a copy of the PCA history and providing a copy of correspondence received by the PCA. Use the PCA Policy and Procedure Guide when making a determination on whether the PCA has the authority to take an action.

Forwarding OARs to the COTR

A SLA is currently being negotiated with SB/SE on the handling of PCA cases. In the interim, OARs should be sent to the COTR assigned to the appropriate PCA with a copy to the back-up COTR. OARs sent to the COTR will be sent by secure electronic mail. Procedures for sending the OAR electronically are as follows:

Instructions for sending OARs by secure e-mail:

Option #1:

Step 1: Click “Generate 12412.”

Step 2: Click on the e-mail icon on the generated 12412.

Step 3: Click “Send page.”

Your outlook e-mail will pop up with the OAR as an attachment.

Step 4: Type in name of the Liaison in the “To” field with a CC to the back-up COTR.

Step 5: Change Subject Line to “OAR for TAS case# (fill in case#).”

Step 6: Click icon for secure e-mail.



Step 7: Click “Send.”

Option #2

Step 1: Click “Generate 12412.”

Step 2: Click “Tools.”

Step 3: Click “Mail and News.”

Step 4: Click “Send Page.”

Your outlook e-mail will pop up with the OAR as an attachment.

Step 5: Type in name of the Liaison in the “To” field with a CC to the back-up COTR.

Step 6: Change Subject Line to “OAR for TAS case# (fill in case#).”

Step 7: Click icon for secure e-mail.



Step 8: Click “Send.”

The COTR will assign the OAR and e-mail the TAS employee with the name and phone number of the employee assigned the OAR. Once the case is assigned, any back-up documentation can be faxed directly to the employee working the case. Until the SLA is signed, refer to the timeframes on processing OARs in the current SB/SE SLA.

Coding on the OAR Screen

TAS will also utilize TAMIS to collect data on the OARs that are generated on PCA cases. In order to extract this data, TAS employees will need to use the following codes on the OAR screens when preparing the OAR to the COTR:

OAR Screen 1

BOD – SB
 Operating Unit – Compliance
 Area – Compliance Services
 Location – 28
 Unit – CO

OD/Function Liaison Name – Primary COTR's Name - The only valid entries (at this time): Karen Anderson, Paul Neilson and Bernadette Novotny

OAR Screen 2

OD/Function Employee's Name – The COTR will be forwarding the OAR to either the RU or the PCA or will elect to work the OAR himself or herself. Based on the response that you receive from the COTR, input the name, address and phone number of the employee that is working the OAR.

When to Request a Recall of the Case from the PCA

There are certain situations where an IDRS action will automatically trigger a systemic recall of an account from the PCA. These situations include:

- ❖ Bankruptcy
- ❖ Collection Due Process
- ❖ Innocent Spouse Cases
- ❖ OIC

No OAR action is required to request a recall of these cases from a PCA.

There are other situations where accounts will be manually recalled from the PCA. These situations include:

- ❖ Combat zone

- ❖ Military deferment
- ❖ CNC cases
- ❖ Decedent cases
- ❖ Disaster cases
- ❖ Incarcerated taxpayers
- ❖ IRS employee accounts

When one of the situations above is identified while working a PCA case, send an OAR through the COTR to request a recall of the account from the PCA. Include any supporting documentation. Refer to the RU Policy and Procedure Guide for detailed information on what actions the RUs will take on these cases.

While working a case assigned to a PCA, if the taxpayer is suffering significant economic harm or is facing an immediate threat of adverse action and RU or PCA cannot provide the necessary relief, TAS can request that the IRS recall the case from the PCA. When requesting a recall, TAS will need to prepare an OAR and send the OAR to the COTR. It is important to remember that whenever TAS requests a recall of the case back to the IRS, the appropriate collection holds must be placed on the account to avoid immediate collection activity.

Taxpayer Assistance Order

The authority to issue a Taxpayer Assistance Order (TAO) is provided in section 7811 of the Internal Revenue Code (IRC). The American Jobs Creation Act, which authorized the IRS to utilize private collectors, also made TAOs applicable to private collectors working on behalf of the IRS. This issue will be addressed further in the SLA.

Communications

Watch the Wednesday Weekly for updates on the Private Debt Collection program. If you have any questions, email them to *TAS NTA Question. Responses to questions will appear on the Wednesday Weekly. The PDC page on the TAS website will also provide you with updated information on this program.